

**XLII. PENSION AND GRATUITY FUND**

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	( Cash-Based )		
	2022	2023	2024
New General Appropriations	183,944,069	176,657,191	253,206,826
General Fund	183,944,069	176,657,191	253,206,826
Continuing Appropriations	90,095	5,333	
Unreleased Appropriation for MOOE			
R.A. No. 11518	90,095		
R.A. No. 11639		5,333	
Budgetary Adjustment(s)	( 155,047,787 )		
Transfer(s) to:			
Office of the President (OP)	( 109,151 )		
Department of Agrarian Reform (DAR)			
Office of the Secretary	( 175,113 )		
Department of Agriculture (DA)			
Office of the Secretary	( 69,595 )		
Agricultural Credit Policy Council	( 477 )		
Bureau of Fisheries and Aquatic			
Resources	( 1,403 )		
Fertilizer and Pesticide Authority	( 2,648 )		
National Meat Inspection Service	( 13,406 )		
Philippine Carabao Center	( 6,309 )		
Philippine Center for Post-Harvest			
Development and Mechanization	( 234 )		
Philippine Fiber Industry			
Development Authority	( 12,906 )		
National Fisheries Research and			
Development Institute	( 2,095 )		
Department of Budget and Management			
(DBM)			
Office of the Secretary	( 27,429 )		
Government Procurement Policy			
Board-Technical Support Office	( 1,261 )		
Department of Education (DepEd)			
Office of the Secretary	( 711,288 )		
National Book Development Board	( 1,032 )		
National Council for Children's			
Television	( 343 )		
National Museum of the Philippines	( 4,342 )		
State Universities and Colleges (SUCs)			
Marikina Polytechnic College	( 347 )		
Polytechnic University of the			
Philippines	( 13,827 )		
Rizal Technological University	( 2,075 )		
Technological University of the			
Philippines	( 1,469 )		
Ilocos Sur Polytechnic State College	( 1,413 )		
Mariano Marcos State University	( 8,682 )		
North Luzon Philippines State			
College	( 825 )		
University of Northern Philippines	( 1,272 )		
Benguet State University	( 992 )		
Ifugao State University	( 1,580 )		
Cagayan State University	( 647 )		
Isabela State University	( 3,677 )		
Nueva Vizcaya State University	( 2,131 )		

Aurora State College of Technology	(	396)
Bulacan Agricultural State College	(	92)
Central Luzon State University	(	7,851)
Don Honorio Ventura State University	(	2,300)
Nueva Ecija University of Science and Technology	(	1,256)
Pampanga State Agricultural University	(	4,636)
Tarlac Agricultural University	(	3,027)
Tarlac State University	(	3,107)
Marinduque State College	(	444)
Mindoro State University	(	208)
Romblon State University	(	415)
Bicol University	(	1,757)
Camarines Sur Polytechnic Colleges	(	567)
Sorsogon State University	(	1,793)
Aklan State University	(	389)
Bohol Island State University	(	912)
Cebu Technological University	(	6,594)
Eastern Visayas State University	(	3,338)
Northwest Samar State University	(	95)
Palompon Institute of Technology	(	2,586)
Samar State University	(	115)
J. H. Cerilles State College	(	2,445)
Western Mindanao State University	(	856)
Zamboanga State College of Marine Sciences and Technology	(	206)
Bukidnon State University	(	364)
Central Mindanao University	(	7,028)
University of Science and Technology of Southern Philippines - Cagayan de Oro Campus	(	297)
MSU-Iligan Institute of Technology	(	3,583)
Davao del Norte State College	(	1,472)
University of Southeastern Philippines	(	6,085)
Cotabato State University	(	129)
Sultan Kudarat State University	(	2,036)
Caraga State University	(	2,662)
North Eastern Mindanao State University	(	7,033)
Adiong Memorial State College	(	366)
Mindanao State University	(	119,882)
Sulu State College	(	588)
Department of Energy (DOE)	(	10,220)
Department of Environment and Natural Resources (DENR)		
Office of the Secretary	(	159,379)
Environmental Management Bureau	(	24,862)
Mines and Geosciences Bureau	(	15,276)
National Mapping and Resource Information Authority	(	38,578)
National Water Resources Board	(	1,624)
Palawan Council for Sustainable Development Staff	(	681)
Department of Finance (DOF)		
Office of the Secretary	(	6,678)
Bureau of Customs	(	56,501)
Bureau of Internal Revenue	(	117,827)
Bureau of Local Government Finance	(	12,536)
Bureau of the Treasury	(	1,608)
Central Board of Assessment Appeals	(	1,394)
National Tax Research Center	(	4,585)
Department of Foreign Affairs (DFA)		
Office of the Secretary	(	109,717)
Foreign Service Institute	(	3,307)
Department of Health (DOH)		
Office of the Secretary	(	423,664)
Department of the Interior and Local Government (DILG)		
Office of the Secretary	(	241,268)
Bureau of Fire Protection	(	5,390,013)
Bureau of Jail Management and Penology	(	1,971,434)

Local Government Academy	( 1,181)
National Police Commission	( 8,791)
Philippine National Police	( 54,931,744)
Philippine Public Safety College	( 3,342)
National Commission on Muslim Filipinos (Office on Muslim Affairs)	( 18,081)
National Youth Commission	( 828)
Philippine Commission on Women (National Commission on the Role of Filipino Women)	( 2,029)
Department of Justice (DOJ)	
Office of the Secretary	( 2,034,070)
Bureau of Corrections	( 35,824)
Bureau of Immigration	( 6,364)
Land Registration Authority	( 2,208)
National Bureau of Investigation	( 65,491)
Office of the Government Corporate Counsel	( 78,694)
Office of the Solicitor General	( 81,278)
Parole and Probation Administration	( 12,749)
Presidential Commission on Good Government	( 4,034)
Public Attorney's Office	( 140,310)
Office for Alternative Dispute Resolution	( 231)
Department of Labor and Employment (DOLE)	
Office of the Secretary	( 10,668)
Institute for Labor Studies	( 483)
National Conciliation and Mediation Board	( 14,536)
National Labor Relations Commission	( 363,216)
National Wages and Productivity Commission	( 4,961)
Philippine Overseas Employment Administration	( 9,104)
Professional Regulation Commission	( 41,661)
Department of National Defense (DND)	
Office of the Secretary - Proper	( 10,366)
National Defense College of the Philippines	( 607)
Office of Civil Defense	( 6,920)
Philippine Veterans Affairs Office (PVAO) - Proper	( 9,829,881)
Veterans Memorial Medical Center	( 2,005)
Philippine Army ( Land Forces )	( 3,511,425)
Philippine Air Force ( Air Forces )	( 820,204)
Philippine Navy ( Naval Forces )	( 1,507,626)
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUs)	( 68,782,620)
Department of Public Works and Highways (DPWH)	
Office of the Secretary	( 70,546)
Department of Science and Technology (DOST)	
Office of the Secretary	( 12,804)
National Academy of Science and Technology	( 754)
Philippine Atmospheric, Geophysical and Astronomical Services Administration	( 7,486)
Philippine Nuclear Research Institute	( 5,515)
Science Education Institute	( 1,465)
Technology Application and Promotion Institute	( 642)
Department of Social Welfare and Development (DSWD)	
Office of the Secretary	( 5,948)
Council for the Welfare of Children	( 395)
Inter-Country Adoption Board	( 828)
National Council on Disability Affairs	( 330)
Juvenile Justice and Welfare Council	( 232)

National Commission on Indigenous Peoples	(	5,627)
Presidential Commission for the Urban Poor	(	1,011)
Department of Tourism (DOT)		
National Parks Development Committee	(	482)
Department of Trade and Industry (DTI)		
Office of the Secretary	(	44,991)
Board of Investments	(	11,410)
Design Center of the Philippines	(	689)
Construction Industry Authority of the Philippines (CIAP)	(	2,453)
Cooperative Development Authority	(	8,088)
Technical Education and Skills Development Authority	(	21,447)
National Economic and Development Authority (NEDA)		
Office of the Secretary	(	63,568)
Philippine National Volunteer Service Coordinating Agency	(	687)
Public-Private Partnership Center of the Philippines	(	1,226)
Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	(	564)
Tariff Commission	(	2,767)
Philippine Statistics Authority	(	3,132)
Commission on Population and Development	(	4,088)
Presidential Communications Office (PCO)		
Presidential Communications Office (Proper)	(	31,379)
Presidential Broadcast Service-Bureau of Broadcast Services	(	4,651)
News and Information Bureau	(	1,461)
Philippine Information Agency	(	12,468)
Other Executive Offices (OEOs)		
Climate Change Commission	(	4,224)
Commission on Filipinos Overseas	(	1,707)
Commission on Higher Education	(	6,636)
Commission on the Filipino Language	(	3,267)
Dangerous Drugs Board	(	1,119)
Energy Regulatory Commission	(	69,875)
Games and Amusements Board	(	2,729)
Mindanao Development Authority	(	729)
Movie and Television Review and Classification Board	(	783)
National Commission for Culture and the Arts-Proper	(	430)
National Historical Commission of the Philippines	(	537)
National Library of the Philippines	(	1,763)
National Archives of the Philippines	(	1,449)
National Intelligence Coordinating Agency	(	12,803)
National Security Council	(	1,130)
Optical Media Board	(	1,442)
Philippine Drug Enforcement Agency	(	13,384)
Philippine Sports Commission	(	4,650)
Philippine Competition Commission	(	415)
Anti-Red Tape Authority	(	724)
Philippine Space Agency	(	382)
The Judiciary (JUD)		
Supreme Court of the Philippines and the Lower Courts	(	8,950)
Presidential Electoral Tribunal	(	710)
Sandiganbayan	(	33,204)
Civil Service Commission (CSC)		
Civil Service Commission	(	2,801)
Commission on Human Rights (CHR)		
Commission on Human Rights (CHR)	(	87,565)
Allocations to Local Government Units (ALGU)	(	525,000)

Department of Information and Communications Technology (DICT)			
Office of the Secretary	(	10,975)	
National Telecommunications Commission	(	2,936)	
National Privacy Commission	(	6,267)	
Department of Transportation (DOTr)			
Office of the Secretary	(	45,653)	
Civil Aeronautics Board	(	799)	
Maritime Industry Authority (MARINA)	(	17,812)	
Office for Transportation Security	(	2,616)	
Philippine Coast Guard	(	1,494,260)	
Department of Human Settlements and Urban Development (DHSUD)			
Office of the Secretary	(	7,910)	
Human Settlements Adjudication Commission	(	676)	
Total Available Appropriations		28,986,377	176,662,524 253,206,826
Unused Appropriations	(	28,986,377)	( 5,333)
Unreleased Appropriation	(	28,986,377)	( 5,333)
TOTAL OBLIGATIONS			176,657,191 253,206,826
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**EXPENDITURE PROGRAM  
(in pesos)**

	(	Cash-Based	)
PURPOSE	2022 Actual	2023 Current	2024 Proposed
TOTAL NEW APPROPRIATIONS		176,657,191,000	253,206,826,000
PS		176,625,175,000	253,175,991,000
MOOE		32,016,000	30,835,000

Proposed New Appropriations Language

For payment of pension and retirement gratuity and terminal leave benefits, including separation benefits and/or incentives, as indicated hereunder.....P 253,206,826,000  
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**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2024 ( Cash-Based )  
(in pesos)**

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	253,175,991,000	30,835,000		253,206,826,000
Nationwide	253,175,991,000	30,835,000		253,206,826,000
TOTAL AGENCY BUDGET	253,175,991,000	30,835,000		253,206,826,000
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SPECIAL PROVISION(S)

1. Pension and Gratuity Fund. The amount of Two Hundred Fifty Three Billion Two Hundred Six Million Eight Hundred Twenty Six Thousand Pesos (P253,206,826,000) appropriated herein shall cover the payment of the following:
  - (a) Pension of: (i) AFP retirees; (ii) war or military veterans of the DND; (iii) retired uniformed personnel of the DILG, including those for retired PNP uniformed personnel to be paid by the National Police Commission pursuant to R.A. No. 6975, as amended by R.A. No. 8551, Police Constabulary-Integrated National Police (PC-INP), NAMRIA and Philippine Coast Guard; and (iv) other retirees of the National Government;
  - (b) Retirement benefits of: (i) optional retirees of the National Government; (ii) retired personnel of GOCCs, which are financially unable to pay said benefits, subject to the submission of the streamlining program and measures that will enhance efficiency and effectiveness; and (iii) personnel devolved to LGUs in accordance with N.B.C. Nos. 429 and 429-A dated September 30, 1993 and December 29, 1993, respectively;
  - (c) Separation benefits or incentives of affected personnel pursuant to the implementation of: (i) reorganization, streamlining, rightsizing, merger/consolidation, abolition, privatization, and other forms of organizational restructuring authorized under applicable laws, rules and regulations; (ii) full devolution of certain functions of the Executive Branch to LGUs pursuant to E.O. No. 138, s. 2021; and (iii) abolition of the Autonomous Regional Government in Muslim Mindanao pursuant to R.A. No. 11054;
  - (d) Monetization of leave credits of National Government personnel and transferred leave credits of National Government personnel devolved to the LGUs in accordance with R.A. No. 7160, as implemented by E.O. No. 503, s. 1992 and N.B.C. Nos. 429 and 429-A; and
  - (e) Other deficiencies in the authorized appropriations for retirement and terminal leave benefits.

In no case shall this Fund be used to pay any additional compensation component of pension or retirement and terminal leave benefits, such as year-end bonus, cash gifts, bonuses, per diems, allowances, overtime pay or such other benefits, unless otherwise specifically authorized under existing laws.
2. Retirement Benefits and Pension Differentials of Philippine Constabulary - Integrated National Police Retirees. The payment of retirement benefits and pension differentials of the PC-INP retirees pursuant to the Supreme Court Decision in DBM vs. Manila's Finest Retirees Association, Inc., G.R. No. 169466 promulgated on May 9, 2007 shall be based on the list of eligible PC-INP retirees with the corresponding computation of their respective retirement benefits and pensions. Said list shall be duly authenticated by the PNP and submitted to the DBM for validation of computed benefits. The computation shall exclude retirement benefits and pension previously paid to, or currently being received by, said retirees.
3. Release of Funds. Release of funds shall be made directly to the agencies concerned except for GOCCs and LGUs which shall be made through the BTr.

New Appropriations, by Purpose ( Cash-Based )

		Current Operating Expenditures		
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays
				Total
A.REGULAR PROGRAMS				
4008000000000000	Pension and Gratuity Fund	P253,175,991,000	P 30,835,000	P253,206,826,000
4008000000001000	For payment of pension	142,365,992,000		142,365,992,000
4008000000002000	For payment of retirement and terminal leave benefits	108,497,430,000	27,409,000	108,524,839,000
4008000000003000	For Payment of separation benefits and/or incentives	770,000,000		770,000,000
4008000000004000	For payment of monetization of leave credits	1,542,569,000	3,426,000	1,545,995,000
Sub-total, PROGRAMS		253,175,991,000	30,835,000	253,206,826,000
TOTAL NEW APPROPRIATIONS		P253,175,991,000	P 30,835,000	P253,206,826,000
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Obligations, by Object of Expenditures

CYs 2022-2024  
(In Thousand Pesos)

	( Cash-Based )		
	2022	2023	2024
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Other Compensation for Specific Groups			
Other Personnel Benefits		770,000	770,000
Total Other Compensation for Specific Groups		770,000	770,000
Other Benefits			
Retirement Gratuity		7,585,184	35,308,224
Terminal Leave		8,326,522	51,323,674
Total Other Benefits		15,911,706	86,631,898
Other Personnel Benefits			
Pension, Civilian Personnel		1,555,663	1,686,387
Total Other Personnel Benefits		1,555,663	1,686,387
Military/Uniformed Personnel			
Other Benefits			
Retirement Gratuity		5,972,753	10,306,233
Terminal Leave		12,900,821	13,101,868
Total Other Benefits		18,873,574	23,408,101
Other Personnel Benefits			
Pension, Military/Uniformed Personnel		128,656,339	129,821,712
Pension, Veterans		10,857,893	10,857,893
Total Other Personnel Benefits		139,514,232	140,679,605
TOTAL PERSONNEL SERVICES		176,625,175	253,175,991
Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy		32,016	30,835
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		32,016	30,835
GRAND TOTAL		176,657,191	253,206,826

GENERAL SUMMARY ( Cash-Based )  
PENSION AND GRATUITY FUND

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. PENSION AND GRATUITY FUND	P253,175,991,000	P 30,835,000		P253,206,826,000
TOTAL NEW APPROPRIATIONS, PENSION AND GRATUITY FUND	P253,175,991,000	P 30,835,000		P253,206,826,000
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